

# United States Court of Appeals For the First Circuit

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No. 02-1761

HAFFNER'S SERVICE STATIONS, INC.,

Petitioner, Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE,

Respondent, Appellee.

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## ERRATA

The opinion of this court issued March 31, 2003, should be amended as follows:

On page 12, footnote 2, line 3, insert before "(2002)" the phrase "corporation itself." 26 C.F.R. § 1.537-1(a)".